

**Maricopa County Arizona
Fiscal Year 2013-2014
Jail Per Diem Study**

**Based on Budgeted Expenditures
For The
Fiscal Year Ending June 30, 2013**

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SECTION I: INTRODUCTION

At the request of Maricopa County, Arizona (County), MGT of America, Inc. (MGT) has prepared a jail per diem rate study. The objective of the study is to develop jail per diem rates or fees that may be utilized by the County to charge non-County jurisdictions for utilizing County jail facilities during the County's fiscal year beginning July 1, 2013 and ending June 30, 2014 (FY 2013-2014). In addition to FY 2013-2014 jail per diem rates, this report provides a description of the methodology utilized in developing the rates, and exhibits and other documents supporting the development of the rates.

The study is presented in the following sections:

- ❖ **Methodology.** A description of the methodology utilized to develop the FY 2013-2014 jail per diem rates.
- ❖ **Fiscal Year 2013-2014 Jail Per Diem Rates.** Exhibits providing and supporting the development of the FY 2013-2014 jail per diem rates.
- ❖ **Cost Allocation Plans.** Descriptions of and summary schedules from the cost allocation plans that were developed to allocate costs benefiting multiple funds, organization units, activities, and/or services.

SECTION II: METHODOLOGY

An activity based cost of services methodology has been developed and utilized by MGT to develop Maricopa County's FY 2013-2014 jail per diem rates. The methodology is in accordance with generally accepted accounting and costing principles. The objective of the methodology is to identify the total costs and average cost of booking and housing prisoners in County detention facilities. Total costs include both costs incurred directly by the Maricopa County Sheriff's Office (MCSO), Maricopa County Correctional Health Services (MCCHS), and costs of administration and support activities provided by other departments in support of MCSO and MCCHS operations. Principal components of the methodology are identification of the total costs projected to be incurred by and in support of MCSO and MCCHS; reviewing and analyzing MCSO and MCCHS activities; assignment or allocation of all MCSO and MCCHS costs to services; determining the number of actual prisoner bookings and housing man days; and division of total booking and housing services costs by the appropriate rate base to determine an average cost or rate per booking and housing man day.

IDENTIFICATION OF TOTAL COSTS

The objective of this component of the methodology is to identify MCSO and MCCHS total costs to be analyzed in developing the jail per diem rates. The FY 2013-2014 jail per diem rates are based on budgeted costs for the County's fiscal year ending June 30, 2013 (FY 2013). For FY 2013 the County has budgeted both direct and indirect costs in support of MCSO and MCCHS operations. Direct costs are those costs for which funds have been directly appropriated to MCSO and MCCHS. MGT obtained the budgeted direct costs from the Maricopa County Office of Management and Budget (OMB) for MCSO and MCCHS at the fund, organization unit, and activity levels. Exhibit C provided in Section III of this Report presents MCSO's total FY 2013 directly budgeted costs by fund and organization unit. Exhibit F in Section III presents the same cost information for MCCHS.

Indirect costs are costs of administrative and support services/activities provided by other County departments for which MCSO and MCCHS have not been directly funded. Three types of indirect costs have been identified and analyzed: County central administrative and support, major facility maintenance, and building depreciation. Following is a brief description of each indirect cost identified and the source of the cost information.

- ❖ **County Central Services.** Costs allocated to MCSO and MCCHS in the County's FY 2013 central services cost allocation plan (CAP) were identified. The Maricopa Department of Finance (DOF) annually prepares a CAP in accordance with generally accepted accounting principles that allocates the cost of central administrative and support services provided in support of County operations. The CAP provides an identification of central administrative and support services, a description of each service, the cost of each service, the allocation base utilized to allocate the cost of each service, schedules providing the amount allocated to each County department from each service, and summary schedules providing the amount allocated from all central services to each department and fund.
- ❖ **Major Maintenance.** Costs of major maintenance projects for MCSO detention facilities which are to be managed by the County's Facility Management Department (FMD). Projected costs are an average of actual major maintenance expenditures for the previous three years.

- ❖ **Building Depreciation.** FY 2013 depreciation costs on facilities utilized by MCSO and MCCHS was provided by DOF.

ACTIVITY REVIEW AND ANALYSIS

The objective of this component of the methodology is to identify the organization units and activities directly or indirectly involved in booking and housing prisoners in County detention facilities. Both MCSO and MCCHS budget their FY 2013 costs by fund, organization unit, and activity. Organization charts and descriptions of organization units and activities have been developed by the departments. MGT acquired the charts and descriptions, reviewed them, and utilized them as the bases for identifying all organization units that were potentially involved—directly or indirectly—in booking and housing prisoners. Identified units were further analyzed through interviews with MCSO, MCCHS, and DOF personnel as well as in-depth reviews of position information, activity data, and detailed cost data. The result of MGT's review and analysis was the identification of units directly involved in booking or housing prisoners, unit providing services benefiting both booking and housing, units indirectly involved in supporting booking and housing, and methods for reasonably allocating the costs of activities benefiting MCSO and/or MCCHS activities.

ASSIGNMENT OF COSTS TO SERVICES

The objective of this component of the methodology is to assign the total costs of MCSO and MCCHS to service categories. Service categories associated with prisoner booking and housing are ultimately accumulated to determine the total costs applicable to booking and housing rates. All costs were ultimately assigned to one of the following service categories:

- ❖ **MCSO Service Categories:**

- ♦ **Intake.** This service category includes costs associated with the processing of prisoners into the County's detention system. An activity code titled "Intake" has been established by MCSO for the budgeting and recording of cost associated with the processing of prisoners into the County detention system. Costs of this service category are utilized in developing the booking rate.
- ♦ **Custody.** This service category includes MCSO costs associated with feeding and clothing prisoners, security and transport services incurred after prisoners have been incarcerated at a detention facility, and maintenance and operation of detention facilities. This service category is an accumulation of several MCSO activity codes utilized for budgeting and recording costs associated with housing/maintaining prisoners. Costs of this service category are utilized in developing the full and state housing rates.
- ♦ **Extradition.** This service category includes MCSO costs associated with the extradition of only County prisoners. The MCSO has established an activity code for the budgeting and recording of extradition-related costs. Costs of this service category are not utilized in developing any rates.
- ♦ **Enforcement.** This service category includes MCSO costs associated with patrol, investigation, and other enforcement activities. This service category is an accumulation of several MCSO activity codes utilized for budgeting and recording costs. Costs of this service category are not utilized in developing any rates.

❖ **MCCHS Service Categories:**

- ♦ **Intake.** This service category includes the costs of health procedures and services required during the processing of prisoners into the County's detention system. An activity code labeled Intake has been established by MCCHS for the budgeting and recording of costs associated with the processing of prisoners into the County detention system. Costs of this service category are utilized in developing the booking rate.
- ♦ **Custody.** This service category includes MCCHS costs associated with providing health and medical services for prisoners after they have been incarcerated at a detention facility. This service category is an accumulation of several MCCHS activity codes utilized for budgeting and recording costs associated with providing health and medical services. Costs of this service category are utilized in developing the full and state housing rates.
- ♦ **Outside Medical Services.** This service category includes the costs of medical services provided by hospitals and other entities outside of County detention facilities. Organization Unit 2682, Utilization Review Services, has been established by MCCHS for the budgeting and recording of costs related to outside medical services. The State of Arizona, Indian tribal governments, and a few other entities reimburse the County or the medical provider directly for the actual costs of services provided for their prisoners. For all other entities, the costs of outside medical services are included in the housing rate. Therefore, costs of this service category are utilized in developing the full housing rate, but not in developing the state housing rate.

Based on an activity review and analysis, costs of MCSO and MCCHS organization units and their activities have been classified as either direct or allocated costs. Direct costs are costs that can be specifically or readily identified with a particular service category. Allocated costs are costs that benefit multiple funds, organization units, activities, and/or service categories. The classification of costs by organization unit is provided on Exhibits D, E, and G in Section III of this report.

Direct costs are assigned directly to the appropriate service categories. Allocated costs are assigned to service categories utilizing a cost allocation process. Costs of each organization unit or unit activity classified as an allocated cost has been allocated to all benefiting funds, organization units, activities, and service categories utilizing an appropriate allocation base. Three CAPs have been developed to document the allocation of these costs. Summary schedules from the three CAPs are provided in Section IV of this report. Complete copies of the CAPs have been provided to the County as separate documents. Each CAP includes summary and detail schedules, which reconcile all costs allocated in the CAP to an exhibit provided in Section III of this Report. Schedules are also included providing auditable detail on all costs and calculations included in each CAP.

During the development of the CAPs, the activities of each organization unit were analyzed to determine the services provided and the benefiting organization units, activities, and service categories. Based on this analysis, an appropriate allocation base was selected for use in allocating the costs of each unit or unit activity. In selecting an allocation base, the objective was to utilize a base that was available and reasonably resulted in the allocation of costs to benefiting funds, organizations units, activities, and service categories in relation to benefit received or derived. For example, costs associated with budget and accounting activities were

allocated based on budgeted expenditures; costs associated with personnel activities were allocated based on the number of full-time equivalent (FTE) positions; and costs associated with the coordination and maintenance of vehicles were allocated based on the number of assigned vehicles. A complete list and description of allocation bases utilized in each CAP is provided in each CAP document.

Direct and allocated costs assigned to each service are tabulated to provide the total costs associated with each service category. Summary schedules providing the total costs of each service category by department and fund are provided in Section III of this report.

PRISONER BOOKINGS AND HOUSING MAN DAYS

The objective of this component of the methodology is to determine and acquire the bases to be utilized in developing the average costs or rates for booking and housing prisoners in County detention facilities. The booking rate is determined utilizing the number of prisoners booked by MCSO during a 12-month period. The housing rates are determined utilizing the number of prisoner man days less the number of prisoner releases incurred during a 12-month period. Historically, the County has been utilizing and, for this study, continues to utilize actual booking and housing man days for the most recent 12 months available at the time the rates were developed. For this Study actual prisoner bookings, man days, and releases incurred during the 12-month period ended October 31, 2012 were utilized.

AVERAGE COST OR RATE PER SERVICE

Average costs or rates have been determined by dividing the total costs of each of the three service categories for which rates are assessed by the appropriate service or rate base.

- ❖ **Booking Rate** – Determined by dividing the total costs assigned or allocated to the booking services category by the number of prisoners booked during a fiscal year.
- ❖ **Full Housing Rate** - Determined by dividing the total costs assigned or allocated to the full housing services category by the number of prisoner man days incurred during a fiscal year, less the number of prisoner releases during the same period. Includes all costs associated with prisoner housings.
- ❖ **State Housing Rate** - Determined by dividing the total costs assigned or allocated to the state housing services category by the number of prisoner man days incurred during a fiscal year, less the number of prisoner releases during the same period. Includes all costs associated with prisoner housings except outside medical service.

This concludes the Methodology Section of the Report.

SECTION III: FISCAL YEAR 2013-2014

JAIL PER DIEM RATES

Exhibits providing and supporting the development of the FY 2013-2014 jail per diem rates are provided in this section of the report. In addition to an exhibit providing the rates, exhibits are provided that identify the total budgeted costs the County has projected will be incurred by and in support of MCSO and MCCHS during FY 2013; and exhibits documenting the identification and assignment of their FY 2013 costs to funds and service categories (booking, housing, extradition, and enforcement). A brief description of the information provided on and the format of each exhibit is provided in the following text.

EXHIBIT A: FY 2013-2014 JAIL PER DIEM RATES

This exhibit provides the FY 2013-2014 jail per diem rates for booking prisoners into and housing prisoners in County jail or detention facilities. In addition to the rates, the exhibit provides the number of booking and custody man days upon which the rates are based, and the County's total budgeted costs included in each rate. The rates are based on costs budgeted for FY 2013 and actual prisoner bookings, man days, and releases incurred during the 12-month period ended October 31, 2012 (FY 2012). The rates have been developed in accordance with the methodology presented in Section II of this report. The following three rates are provided.

- ❖ **Booking Rate** - The average costs incurred by Maricopa County to book a prisoner into a County detention facility. The Booking Rate includes all MCSO and MCCHS costs associated with activities required to process a prisoner into the detention system prior to their assignment to a detention facility.
- ❖ **Full Housing Rate** - The average costs incurred by the County to house a prisoner in a County detention facility. The Full Housing Rate includes all MCSO and MCCHS costs associated with feeding and clothing prisoners; medical, security, and transport services incurred after prisoners have been assigned to a detention facility; and maintenance and operation of detention facilities.
- ❖ **State Housing Rate** - The average cost incurred by the County to house a prisoner in a County detention facility, excluding costs incurred by MCCHS for outside medical services. The State Housing Rate includes the same costs as the Full Housing Rate except for the costs of outside medical services. The State of Arizona and a few other jurisdictions reimburse the County and/or the medical provider for the actual costs of outside medical services incurred for their prisoners.

This exhibit is formatted as follows:

- ❖ **Rate Base Data.** The FY 2012 actual bookings, custody man days, and prisoner releases are provided. The booking rate is calculated utilizing only the number of bookings. The full housing and state housing rates are calculated utilizing the number of custody man days less the number of releases.

- ❖ **Budgeted Costs.** Budgeted FY 2013 MCSO and MCCHS costs are identified in total, by service category, and by type of rate to which they are applicable. Costs reconcile to Exhibit B provided in this section that identifies costs by fund and service category. The MCSO costs are classified to one of the following four MCSO service categories: Enforcement, Intake (booking), Custody (housing), and Extradition. Costs associated with enforcement and extradition activities are not utilized in developing any jail per diem rate. The MCCHS costs are classified as one of the following three MCCHS service categories: Intake (booking), Custody (housing), and Outside Medical Services. Outside Medical Services are utilized in calculating the full housing rate, but are not utilized in calculating the state housing rate.
- ❖ **FY 2013-2014 Jail Per Diem Rates.** The jail per diem rate for booking, full housing, and state housing to be charged to jurisdictions during FY 2013-2014 are provided. The booking rate is calculated by dividing the total FY 2013 budgeted costs of the booking rate by the number of FY 2012 bookings. The full housing and state housing rates are calculated by dividing the total FY 2013 budgeted costs assigned to each rate by the number of FY 2012 custody man days, less the number of FY 2012 releases.

EXHIBIT B: TOTAL BUDGETED COSTS BY FUND AND MAJOR ACTIVITY

This exhibit provides total FY 2013 MCSO and MCCHS budgeted costs by fund and service category. The purpose of this exhibit is to provide the total costs of each service category identified on Exhibit A by entity (MCSO or MCCHS) and fund; and to provide a summary reconciliation between Exhibit A and subsequent exhibits providing costs by fund and organization unit, the classification of costs as either direct or allocated, and the base used to allocate the costs of each unit classified as allocated costs. This exhibit is formatted as follows:

- ❖ **Fund/Description.** The title and fund number of each fund for which MCSO and MCCHS have costs budgeted in FY 2013. Also provided is a brief description of the types and sources of costs. Direct costs are costs that have been identified as directly benefiting specific service categories. Allocated costs are costs that benefit more than one fund and/or service category and have been allocated utilizing an allocation base that reasonably allocates costs in accordance with services provided or benefits derived. Subsequent Exhibits D, E, and G identify each organization unit's costs as either direct or allocated, and provide a description of the allocation base utilized to allocate the costs of each unit identified as allocated.
- ❖ **Fund Budget.** The FY 2013 total budgeted costs for each fund. Costs provided in this column reconcile to detailed cost information by fund and organization unit provided on subsequent Exhibits C and F.
- ❖ **To/From Other Funds.** Costs allocated to other funds or from another fund. The net of this column is zero. Subsequent Exhibits D, E, and G identify the costs allocated from funds 100 and 255 to the other funds by organization unit.
- ❖ **Total Costs.** Total direct and allocated costs of each fund assigned to each service category. Total costs are determined by deducting or adding allocated costs to each fund.
- ❖ **Service Categories.** A column is provided for each service category. The service categories are Enforcement, Intake (booking), Custody (housing), Outside Medical Services, and Extradition. Subsequent Exhibits D, E, and G identify the direct and allocated costs assigned to each service category and provide a description of the allocation bases utilized to allocate costs.

- ❖ **Total.** Provides the total of the costs assigned to the service categories and reconciles to the column labeled “Total Costs.”
- ❖ **Reconciliation of Costs Used.** On page five of the exhibit costs are reconciled to MCSO’s FY 2013 total budgeted costs (Exhibit C) and MCCHS FY 2013 total budgeted costs (Exhibit F).

EXHIBIT C: MCSO TOTAL BUDGETED COSTS BY FUND AND ORGANIZATION UNIT

This exhibit provides MCSO’s FY 2013 total budgeted costs by fund and organization unit. All MCSO costs identified on Exhibits A and B are reconciled to MCSO’s total budgeted costs provided on this exhibit. Exhibits D and E that provide information on direct costs and allocated costs from the General Fund (Fund 100) and Detention Fund (Fund 255) assigned to each MCSO service category also reconciles to this exhibit. This exhibit is formatted as follows:

- ❖ **Budget.** Costs budgeted to be expended by MCSO are identified by organization unit and the County fund from which revenues are appropriated. This exhibit provides:
 - ♦ **Organization Number.** Each unit’s identifying organization number.
 - ♦ **Title.** The title of each unit.
 - ♦ **Funds.** A column is provided for each County fund from which MCSO appropriates revenues. The total costs assigned to Fund 100 and Fund 255 reconciles to the reconciliation section of Exhibit B.
 - ♦ **Total MCSO Budget.** Total budget costs for each organization unit.
- ❖ **Additional Costs.** Costs budgeted to be expended in support of MCSO operations are identified by type of cost. The amount attributable to each MCSO fund is also provided. The following additional costs are identified:
 - ♦ **County Central Services.** Costs allocated to MCSO in the County’s FY 2013 central services CAP are provided for each fund. The MCDOF annually prepares a CAP in accordance with generally accepted accounting principles that allocates the cost of administrative and support services provided in support of County operations. The CAP provides an identification of central administrative and support services, a description of each service, the cost of each service, the allocation base utilized to allocate the cost of each service, schedules providing the amount allocated to each County department from each service, and summary schedules providing the amount allocated from all central services to each department and fund.
 - ♦ **Major Maintenance.** Costs of major maintenance projects for MCSO detention facilities which are to be managed by the County’s Facility Management Department (FMD). Projected costs are an average of actual major maintenance expenditures for the previous three years.
 - ♦ **Building Depreciation.** The FY 2013 budgeted costs of depreciation on facilities utilized by MCSO.

EXHIBIT D: MCSO GENERAL FUND CLASSIFICATION OF BUDGETED COSTS

This exhibit provides MCSO’s FY 2013 total budgeted General Fund (Fund 100) costs by organization unit, the classification of costs as either direct or allocated, and the base used to allocate the costs of each unit classified as allocated costs. Total costs identified in the exhibit

reconcile to total costs for MCSO Fund 100 identified on Exhibit C. This exhibit also provides the total amount of MCSO's Fund 100 costs that have been allocated to each fund. The detailed allocation of each allocated unit is detailed in the MCSO Fund 100 CAP. Summary schedules from the CAP are provided in Section IV of this report. This exhibit is formatted as follows:

- ❖ **Costs.** The total budgeted costs of each organization unit is identified as either direct or allocated; and for each organization unit identified as allocated, the base used to allocate the costs of the unit is provided. This exhibit provides:
 - ♦ **Organization Number.** Each unit's identifying organization number.
 - ♦ **Title.** The title of each unit.
 - ♦ **Total Budget.** Total budgeted costs for each organization unit. Total costs identified on the Exhibit reconcile to total costs for each unit and in total to MCSO's Fund 100 costs identified in Exhibit C.
 - ♦ **Direct to Enforce.** Costs identified as only benefiting Fund 100 enforcement activities. Costs identified as enforcement are not included in the development of jail per diem rates.
 - ♦ **Allocated Costs.** Cost of organization units that benefit more than one fund or activity. The detailed allocation of each allocated unit is detailed in the MCSO Fund 100 CAP.
 - ♦ **Allocation Base.** A brief description of the allocation base utilized to allocate each allocated unit's costs.
- ❖ **Assignment.** The MCSO's Fund 100 total costs are identified by benefiting activity or fund. All costs identified as direct to enforcement have been assigned to General Fund 100—Enforcement. Total allocated costs have been assigned to benefiting funds based on result of the MCSO Fund 100 CAP. The CAP Summary Schedule provides the amount allocated from each allocated unit to each fund and the total amount allocated to each fund. This exhibit provides:
 - ♦ **Title.** The title and fund number of each fund.
 - ♦ **Total Budget.** Total budget costs assigned to each fund. Total costs are determined by adding costs in the column labeled "Direct to Enforce" and "Allocated Costs" together. Total costs reconciles to the previous total for the Cost section of this exhibit. Total costs for each fund reconciles to the costs presented on Exhibit B.
 - ♦ **Direct to Enforce.** Costs identified as only benefiting Fund 100 enforcement activities.
 - ♦ **Allocated Costs.** Total costs allocated to each fund in the MCSO Fund 100 CAP. The Cost Section of this exhibit provides the total cost allocated and this section provides the costs allocated to each fund. Total allocated costs reconciles to the previous total for the allocated costs column of the Cost section of this exhibit.

EXHIBIT E: MCSO DETENTION FUND CLASSIFICATION OF BUDGETED COSTS

This exhibit provides MCSO's FY 2013 total budgeted Detention Fund (Fund 255) costs by organization unit, the classification of costs as either direct or allocated, and the base used to allocate the costs of each unit classified as allocated costs. Total costs identified in this exhibit reconciles to total costs for MCSO Fund 255 identified on Exhibit C, plus Fund 100 costs allocated to Fund 255 on Exhibit D. This exhibit also provides the total amount of MCSO's Fund

255 costs that have been allocated to Intake (booking), Custody (housing), Extradition, and other funds. The allocation of each allocated unit is detailed in the MCSO Fund 255 cost allocation plan (CAP). Summaries schedules from the CAP are provided in Section IV of this Report. This exhibit is formatted as follows:

- ❖ **Costs.** The total costs of each organization unit is identified as either direct or allocated; and for each organization unit identified as allocated, the base used to allocate the costs of the unit is provided. This exhibit provides:
 - ♦ **Organization Number.** Each unit's identifying organization number.
 - ♦ **Title.** The title of each unit.
 - ♦ **Total Budget.** Total budget costs for each organization unit. Total costs identified on this exhibit reconcile to total costs for each unit and in total to MCSO Fund 255 costs identified on Exhibit C.
 - ♦ **Direct to Custody.** Costs identified as only benefiting custody activities. These costs are utilized in developing the full housing and state housing per diem rates.
 - ♦ **Direct to Intake.** Costs identified as only benefiting intake activities. These costs are utilized in developing the booking per diem rate.
 - ♦ **Allocated Costs.** Cost of organization units that benefit intake, custody, and/or other detention activities. The detailed allocation of each allocated unit is detailed in the MCSO Fund 255 CAP.
 - ♦ **Allocation Base.** A brief description of the allocation base utilized to allocate each allocated unit's costs.
- ❖ **Assignment.** The MCSO's total Fund 255 costs are identified by benefiting detention service category or fund. All costs identified as direct to Custody have been assigned to Fund 255—Custody. All costs identified as direct to Intake have been assigned to Fund 255—Intake. Total allocated costs have been assigned to benefiting detention service categories and funds based on the result of the MCSO Fund 255 CAP. The CAP Summary Schedule provides the amount allocated from each allocated unit to each fund and service category, and the total amount allocated to each fund and service category. This exhibit provides:
 - ♦ **Title.** The title of each service category and fund.
 - ♦ **Total Budget.** Total budget costs assigned to each service category and fund. Total costs are determined by adding costs in the column labeled Direct to Custody, Direct to Intake, and Allocated Costs together. Total costs reconciles to the previous total for the Cost Section of this exhibit. Total costs for each fund reconciles to the costs presented on Exhibit B.
 - ♦ **Direct to Custody.** Costs identified as only benefiting the Custody service category.
 - ♦ **Direct to Intake.** Costs identified as only benefiting the Intake service category.
 - ♦ **Allocated Costs.** Total costs allocated to each service category and fund in the MCSO Fund 255 CAP. The Cost Section of the Exhibit provides the total cost allocated and this section provides the costs allocated to each service category and fund. Total allocated costs reconciles to the previous total for the allocated costs column of the Cost section of this exhibit.

EXHIBIT F: MCCHS TOTAL BUDGETED COSTS BY FUND AND ORGANIZATION UNIT

This exhibit provides MCCHS' FY 2013 total budgeted costs by fund and organization unit. The purpose of this exhibit is to provide MCCHS' total budgeted costs. All MCCHS costs identified on Exhibits A and B are reconciled to MCCHS' total budgeted costs provided on this exhibit. Exhibit G, which provides information on direct costs and allocated costs from the Detention Fund (Fund 255) assigned to each MCCHS service category, also reconciles to this exhibit. This exhibit is formatted as follows:

- ❖ **Budget.** Costs budgeted to be expended by MCCHS are identified by organization unit and the County fund from which revenues are appropriated. This exhibit provides:
 - ♦ **Organization Number.** Each unit's identifying organization number.
 - ♦ **Title.** The title of each unit.
 - ♦ **Funds.** A column is provided for each County fund from which MCCHS is appropriated revenues. The total costs assigned to Fund 255 reconciles to the reconciliation section of Exhibit B.
 - ♦ **Total MCSO Budget.** Total budget costs for each organization unit.
- ❖ **Additional Costs.** Costs budgeted to be expended in support of MCCHS operations are identified by type of cost. The amount attributable to each MCCHS fund is also provided. The following additional costs are identified:
 - ♦ **County Central Services.** Costs allocated to MCCHS in the County's FY 2013 central services CAP are provided for each fund. The MCDOF annually prepares a CAP in accordance with generally accepted accounting principles that allocates the cost of administrative and support services provided in support of County operations. The CAP provides an identification of central administrative and support services, a description of each service, the cost of each service, the allocation base utilized to allocate the cost of each service, schedules providing the amount allocated to each County department from each service, and summary schedules providing the amount allocated from all central services to each department and fund.
 - ♦ **Building Depreciation.** The FY 2013 budgeted costs of depreciation on facilities utilized by MCCHS.

EXHIBIT G: MCCHS DETENTION FUND CLASSIFICATION OF BUDGETED COSTS

This exhibit provides MCCHS' FY 2013 total budgeted Detention Fund (Fund 255) costs by organization unit, the classification of costs as either direct or allocated, and the base used to allocate the costs of each unit classified as allocated costs. Total costs identified on this exhibit reconciles to total costs for MCCHS Fund 255 identified on Exhibit F. This exhibit also provides the total amount of MCCHS' Fund 255 costs that have been allocated to Intake (booking), Custody (housing), Outside Medical Services, and other funds. The allocation of each allocated unit is detailed in the MCCHS Fund 255 CAP. Summary schedules from the CAP are provided in Section IV of this report. This exhibit is formatted as follows:

- ❖ **Costs.** The total costs of each organization unit is identified as either direct or allocated; and for each organization unit identified as allocated, the base used to allocate the costs of the unit is provided. This exhibit provides:
 - ♦ **Organization Number.** Each unit's identifying organization number.

- ◆ **Title.** The title of each unit.
- ◆ **Total Budget.** Total budget costs for each organization unit. Total costs identified on the exhibit reconcile to total costs for each unit and in total to MCCHS Fund 255 costs identified on Exhibit F.
- ◆ **Direct to Custody.** Costs identified as only benefiting custody activities. These costs are utilized in developing the full housing and state housing per diem rates.
- ◆ **Direct to Intake.** Costs identified as only benefiting intake activities. These costs are utilized in developing the booking per diem rate.
- ◆ **Direct to Outside Medical Services.** Costs of outside medical services. These costs are only utilized in developing the full housing per diem rates.
- ◆ **Allocated Costs.** Cost of organization units that benefit more than one MCCHS fund or activity. The detailed allocation of each allocated unit is detailed in the MCCHS Fund 255 CAP.
- ◆ **Allocation Base.** A brief description of the allocation base utilized to allocate each allocated unit's costs.
- ❖ **Assignment.** The MCCHS' total Fund 255 costs are identified by benefiting detention activity or fund. All costs identified as direct to Custody have been assigned to Fund 255—Custody. All costs identified as direct to Intake have been assigned to Fund 255—Intake. All costs identified as direct to Outside Medical Services have been assigned to Fund 255—Intake. Total allocated costs have been assigned to benefiting detention activities and funds based on result of the MCCHS Fund 255 CAP. The CAP Summary Schedule provides the amount allocated from each allocated unit to each fund and the total amount allocated to each fund. This exhibit provides:
 - ◆ **Title.** The title of each activity and fund.
 - ◆ **Total Budget.** Total budget costs assigned to each service category and fund. Total costs are determined by adding costs in the column labeled Direct to Custody, Direct to Intake, Direct to Outside Services, and Allocated Costs together. Total costs reconciles to the previous total for the Cost section of this exhibit. Total costs for each fund reconciles to the costs presented on Exhibit B.
 - ◆ **Direct to Custody.** Costs identified as only benefiting Fund 255 Custody activities.
 - ◆ **Direct to Intake.** Costs identified as only benefiting Fund 255 Intake activities.
 - ◆ **Direct to Outside Medical Services.** Costs identified as only benefiting Fund 255 Outside Medical Services.
 - ◆ **Allocated Costs.** Total costs allocated to each activity and fund in the MCCHS Fund 255 CAP. The Cost Section of this exhibit provides the total cost allocated and this section provides the costs allocated to each service category and fund. Total allocated costs reconciles to the previous total for the allocated costs column of the Cost section of this exhibit.

Section exhibits are provided on the following pages.

**MARICOPA COUNTY ARIZONA
JAIL PER DIEM RATE STUDY
BASED ON FY 2013 BUDGETED COSTS**

FY 2013-2014 JAIL PER DIEM RATES

DESCRIPTION	UTILIZATION DATA	BUDGETED COSTS	BOOKING RATE	FULL HOUSING RATE	STATE * HOUSING RATE	NON RATE COSTS
Rate Base Data (11/1/2011 Through 10/31/2012)						
Bookings	106,228		106,228			
Custody Mandays	2,937,070			2,937,070	2,937,070	
Releases	105,697			(105,697)	(105,697)	
Total			<u>106,228</u>	<u>2,831,373</u>	<u>2,831,373</u>	
Budgeted Costs (FY 2013)						
Sheriff's Office						
Enforcement		\$87,624,099	\$0	\$0	\$0	\$87,624,099
Intake		20,106,949	20,106,949			
Custody		174,914,438		174,914,438	174,914,438	
Extradition		1,907,259				1,907,259
Subtotal		<u>284,552,745</u>	<u>20,106,949</u>	<u>174,914,438</u>	<u>174,914,438</u>	<u>89,531,358</u>
Correctional Health Services						
Intake		6,613,034	6,613,034			
Custody		40,146,882		40,146,882	40,146,882	
Outside Services		8,434,217		8,434,217		
Subtotal		<u>55,194,133</u>	<u>6,613,034</u>	<u>48,581,099</u>	<u>40,146,882</u>	<u>0</u>
Total Costs		<u>\$339,746,878</u>	<u>\$26,719,983</u>	<u>\$223,495,537</u>	<u>\$215,061,320</u>	<u>\$89,531,358</u>
Per Diem Rates						
			<u>\$251.53</u>	<u>\$78.94</u>	<u>\$75.96</u>	
* State Housing Rate does not include outside medical services.						

**MARICOPA COUNTY ARIZONA
JAIL PER DIEM RATE STUDY
BASED ON FY 2013 BUDGETED COSTS**

TOTAL BUDGETED COSTS BY SERVICE

FUND/DESCRIPTION	FUND BUDGET	TO/FROM OTHER FUNDS	TOTAL COSTS	ENFORCE	INTAKE	CUSTODY	OUTSIDE SIDE HEALTH	EXTRADITION	TOTAL
SHERRIF'S OFFICE									
General Fund 100									
Direct Costs	\$67,389,353	\$0	\$67,389,353	\$67,389,353	\$0	\$0	\$0	\$0	\$67,389,353
Allocated Costs									
Costs in Fund	32,026,517		32,026,517						
County Central Services	8,089,157		8,089,157						
Less Allocation to Other Funds		(20,591,762)	(20,591,762)						
Total Allocated Costs	40,115,674	(20,591,762)	19,523,912	19,523,912					19,523,912
Total Fund 100 Costs Distributed	107,505,027	(20,591,762)	86,913,265	86,913,265	0	0	0	0	86,913,265
Donations Fund 203									
Direct Costs	26,300		26,300	26,300					26,300
Allocated Costs									
County Central Services	3,708		3,708	3,708					3,708
Allocation From Fund 100		181	181	181					181
Total Allocated Costs	3,708	181	3,889	3,889	0	0	0	0	3,889
Less Direct Costs	(26,300)		(26,300)	(26,300)	0	0	0	0	(26,300)
Total Fund 203 Costs Distributed	3,708	181	3,889	3,889	0	0	0	0	3,889
RICO Fund 212									
Direct Costs	2,000,000		2,000,000	2,000,000					2,000,000
Allocated Costs									
County Central Services	49,157		49,157	49,157					49,157
Allocation From Fund 100		55,272	55,272	55,272					55,272
Total Allocated Costs	49,157	55,272	104,429	104,429	0	0	0	0	104,429
Less Direct Costs	(2,000,000)		(2,000,000)	(2,000,000)	0	0	0	0	(2,000,000)
Total Fund 212 Costs Distributed	49,157	55,272	104,429	104,429	0	0	0	0	104,429
Jail Enhancement Fund 214									
Direct Costs	1,482,444		1,482,444			1,482,444			1,482,444
Allocated Costs									
County Central Services	15,701		15,701			15,701			15,701

**MARICOPA COUNTY ARIZONA
JAIL PER DIEM RATE STUDY
BASED ON FY 2013 BUDGETED COSTS**

TOTAL BUDGETED COSTS BY SERVICE

FUND/DESCRIPTION	FUND BUDGET	TO/FROM OTHER FUNDS	TOTAL COSTS	ENFORCE	INTAKE	CUSTODY	OUTSIDE SIDE HEALTH	EXTRADITION	TOTAL
Allocation From Fund 100		15,831	15,831			15,831			15,831
Total Allocated Costs	15,701	15,831	31,532	0	0	31,532	0	0	31,532
Less Direct Costs	(1,482,444)		(1,482,444)	0	0	(1,482,444)	0	0	(1,482,444)
Total Fund 214 Costs Distributed	15,701	15,831	31,532	0	0	31,532	0	0	31,532
Grants Fund 251									
Direct Costs	8,494,509		8,494,509	8,494,509					8,494,509
Allocated Costs									
County Central Services	308,175		308,175	308,175					308,175
Allocation From Fund 100		276,535	276,535	276,535					276,535
Allocation From Fund 255		17,806	17,806	17,806					17,806
Total Allocated Costs	308,175	294,341	602,516	602,516	0	0	0	0	602,516
Less Direct Costs	(8,494,509)		(8,494,509)	(8,494,509)	0	0	0	0	(8,494,509)
Total Fund 251 Costs Distributed	308,175	294,341	602,516	602,516	0	0	0	0	602,516
Inmate Services Fund 252									
Direct Costs	12,337,361		12,337,361			12,337,361			12,337,361
Allocated Costs									
County Central Services	733,496		733,496			733,496			733,496
Allocation From Fund 100		733,511	733,511			733,511			733,511
Allocation From Fund 255		372,807	372,807			372,807			372,807
Total Allocated Costs	733,496	1,106,318	1,839,814	0	0	1,839,814	0	0	1,839,814
Less Direct Costs	(12,337,361)		(12,337,361)	0	0	(12,337,361)	0	0	(12,337,361)
Total Fund 252 Costs Distributed	733,496	1,106,318	1,839,814	0	0	1,839,814	0	0	1,839,814
Inmate Health Fund 254									
Direct Costs	165,640		165,640			165,640			165,640
Allocated Costs									
County Central Services	225		225			225			225
Allocation From Fund 100		1,132	1,132			1,132			1,132
Total Allocated Costs	225	1,132	1,357	0	0	1,357	0	0	1,357

**MARICOPA COUNTY ARIZONA
JAIL PER DIEM RATE STUDY
BASED ON FY 2013 BUDGETED COSTS**

TOTAL BUDGETED COSTS BY SERVICE

FUND/DESCRIPTION	FUND BUDGET	TO/FROM OTHER FUNDS	TOTAL COSTS	ENFORCE	INTAKE	CUSTODY	OUTSIDE SIDE HEALTH	EXTRADITION	TOTAL
Less Direct Costs	(165,640)		(165,640)	0	0	(165,640)	0	0	(165,640)
Total Fund 254 Costs Distributed	225	1,132	1,357	0	0	1,357	0	0	1,357
Detention Fund 255									
Direct Costs	128,085,774		128,085,774	0	14,743,960	113,341,814			128,085,774
Allocated Costs									
Costs in Fund	41,787,914		41,787,914						
County Central Services	6,063,568		6,063,568						
Allocation From Fund 100		19,509,300	19,509,300						
Less Allocation to Other Funds		(390,613)	(390,613)						
Total Allocated Costs	47,851,482	19,118,687	66,970,169	0	5,362,989	59,699,921		1,907,259	66,970,169
Total Fund 255 Costs Distributed	175,937,256	19,118,687	195,055,943	0	20,106,949	173,041,735	0	1,907,259	195,055,943
Total MCSO Costs	284,552,745	0	284,552,745	87,624,099	20,106,949	174,914,438	0	1,907,259	284,552,745
CORRECTIONAL HEALTH SERVICES									
General Fund 100									
Direct Costs	3,060,790		3,060,790			3,060,790			3,060,790
Allocated Costs									
County Central Services	119,047		119,047			119,047			119,047
Allocation From Fund 255		167,421	167,421			167,421			167,421
Total Allocated Costs	119,047	167,421	286,468	0	0	286,468	0	0	286,468
Less Direct Costs	(3,060,790)		(3,060,790)	0	0	(3,060,790)	0	0	(3,060,790)
Total Fund 100 Costs Distributed	119,047	167,421	286,468	0	0	286,468	0	0	286,468
Detention Fund 255									
Direct Costs	44,732,804		44,732,804		5,225,810	31,325,986	8,181,008		44,732,804
Allocated Costs									
Costs in Fund	9,133,733		9,133,733						
County Central Services	1,208,040		1,208,040						
Depreciation	0		0						
Less Allocation to Other Funds		(168,007)	(168,007)						
Total Allocated Costs	10,341,773	(168,007)	10,173,766	0	1,387,224	8,533,333	253,209		10,173,766
Total Fund 255 Costs Distributed	55,074,577	(168,007)	54,906,570	0	6,613,034	39,859,319	8,434,217	0	54,906,570

MARICOPA COUNTY ARIZONA
JAIL PER DIEM RATE STUDY
BASED ON FY 2013 BUDGETED COSTS

TOTAL BUDGETED COSTS BY SERVICE

FUND/DESCRIPTION	FUND BUDGET	TO/FROM OTHER FUNDS	TOTAL COSTS	ENFORCE	INTAKE	CUSTODY	OUTSIDE SIDE HEALTH	EXTRADITION	TOTAL
Grant Fund 292									
Direct Costs	50,000		50,000			50,000			50,000
Allocated Costs									
County Central Services	509		509			509			509
Depreciation	0		0			0			0
Allocation From Fund 255		586	586			586			586
Total Allocated Costs	509	586	1,095	0	0	1,095	0	0	1,095
Less Direct Costs	(50,000)		(50,000)	0	0	(50,000)	0	0	(50,000)
Total Fund 292 Costs Distributed	509	586	1,095	0	0	1,095	0	0	1,095
Total MCCHS Costs	55,194,133	0	55,194,133	0	6,613,034	40,146,882	8,434,217	0	55,194,133
Grand Total	<u>\$339,746,878</u>	<u>\$0</u>	<u>\$339,746,878</u>	<u>\$87,624,099</u>	<u>\$26,719,983</u>	<u>\$215,061,320</u>	<u>\$8,434,217</u>	<u>\$1,907,259</u>	<u>\$339,746,878</u>
Reconciliation of Costs Used									
MCSO Costs (Exhibit C)									
General Fund (100)	\$98,545,670								
Detention Fund (255)	157,196,707								
County Central Service	15,263,187								
Major Maintenance	5,446,612								
Depreciation	8,100,569								
Subtotal	<u>284,552,745</u>								
MCCHS Costs (Exhibit F)									
Detention Fund (255)	53,866,537								
County Central Service	1,327,596								
Depreciation	0								
Subtotal	<u>55,194,133</u>								
Total Costs Used	<u>\$339,746,878</u>								

**MARICOPA COUNTY SHERIFF'S OFFICE
BUDGETED EXPENDITURES
FOR THE FY13 BUDGETED EXPENDITURES**

EXHIBIT C

ORG. NO.	TITLE	GENERAL FUND 100	DONATIONS FUND 203	RICO FUND 212	JAIL ENHANCE FUND 214	GRANTS FUND 251	INMATE SERVICES FUND 252	INMATE HEALTH FUND 254	DETENTION FUND 255	TOTAL MCSO BUDGET
BUDGET										
5001	Operations Command	\$6,469,314	\$0	\$11,035	\$0	\$0	\$0	\$0	\$1,029	\$6,481,378
5002	Administration Command	838,569			5,000					843,569
5003	Enforcement Operations Command	247,202							300	247,502
5005	Custody Command				419,944				8,467,014	8,886,958
5010	Budget and Finance	105,168								105,168
5011	Business Services	300,362								300,362
5012	Budget Development	312,126								312,126
5013	Financial Reporting	240,663								240,663
5014	Financial Services	457,620								457,620
5015	Construction & Maintenance	219,203							64,112	283,315
5016	Fleet Management	330,234								330,234
5018	Warehouse & Surplus Property	226,429								226,429
5019	Procurement	293,908								293,908
5021	Internal Affairs	1,564,630								1,564,630
5022	Human Resources and Compliance	155,132								155,132
5026	Personnel Services	1,461,808								1,461,808
5027	Legal & Medical Compliance	1,234,119								1,234,119
5028	Pre-employment Services	1,919,443								1,919,443
5030	Technology Bureau	229,145								229,145
5032	Business Systems Development	2,456,555							362,967	2,819,522
5033	Desktop & Client Support	1,551,502							14,627	1,566,129
5034	Mainframe Ops & Tech Support	1,223,476							1,922,545	3,146,021
5035	Telecommunications Technology	2,732,728					140,090		80,423	2,953,241
5040	Patrol Bureau	1,371,403								1,371,403
5041	District I	7,143,446								7,143,446
5042	District II	7,535,795								7,535,795
5043	District III	5,658,164								5,658,164
5044	District IV	4,345,834								4,345,834
5045	District VII	2,822,173								2,822,173
5046	Lake Division	3,723,778				492,182				4,215,960
5047	Mountain Patrol Division	1,420,647								1,420,647
5048	Enforcement Support Division	3,259,291		105,604		1,816,853				5,181,748
5050	Patrol Resources Bureau	396,286	7,001							403,287
5052	Court Security Division	3,466,985								3,466,985

**MARICOPA COUNTY SHERIFF'S OFFICE
BUDGETED EXPENDITURES
FOR THE FY13 BUDGETED EXPENDITURES**

EXHIBIT C

ORG. NO.	TITLE	GENERAL FUND 100	DONATIONS FUND 203	RICO FUND 212	JAIL ENHANCE FUND 214	GRANTS FUND 251	INMATE SERVICES FUND 252	INMATE HEALTH FUND 254	DETENTION FUND 255	TOTAL MCSO BUDGET
5053	Custody Support Division		19,299			78,338	5,305,317		487,177	5,890,131
5054	Aviation Services	2,293,265								2,293,265
5055	SWAT	3,143,427								3,143,427
5056	Patrol District VI Queen Creek	2,825,403				100				2,825,503
5062	Special Investigations Division	3,250,890		1,657,556		3,120,818				8,029,264
5063	General Investigations Division	6,305,616		222,709		149,503				6,677,828
5064	Scientific Analysis Unit	894,912				40,000				934,912
5070	Support Services Bureau	153,695								153,695
5071	Property Division	1,086,520								1,086,520
5072	Records, ID & Warrants Division	1,810,086				20,000			1,717,639	3,547,725
5073	Training Division	2,907,493		3,096	18,715	74,167			1,854,844	4,858,315
5080	Criminal Intelligence Bureau	153,849								153,849
5081	Counter-Terrorism Division	1,023,029				1,994,121				3,017,150
5082	Communications Division	1,984,473							1,230,902	3,215,375
5083	Civil Process Division	4,552,289								4,552,289
5084	Jail Intelligence				54,327	48,500			2,286,404	2,389,231
5093	Occupational Safety Division	509,862			5,000				90	514,952
5105	Extradition								1,700,938	1,700,938
5110	Custody - Region 1								323,763	323,763
5111	Central Intake				99,167				9,662,715	9,761,882
5113	Transportation				126,135				12,772,037	12,898,172
5114	4th Avenue Jail				119,500				20,836,415	20,955,915
5120	Custody - Region 2								328,440	328,440
5121	Estrella Jail				112,000				8,490,749	8,602,749
5122	Tents Jail				90,000				8,361,131	8,451,131
5123	Durango Jail				112,000				8,380,477	8,492,477
5124	Towers Jail				90,000				4,839,144	4,929,144
5125	Detention Standards and Compliance								9,472,811	9,472,811
5130	Custody - Region 3								2,189,606	2,189,606
5131	Lower Buckeye Jail				230,656				20,564,570	20,795,226
5132	Ancillary Services						283,420		1,968,433	2,251,853
5133	Central Services - Laundry								2,202,906	2,202,906
5134	Central Services - Distribution								3,008,544	3,008,544
5135	Central Services - Food Services								13,245,419	13,245,419
5136	Inmate Canteen						3,766,435			3,766,435

**MARICOPA COUNTY SHERIFF'S OFFICE
BUDGETED EXPENDITURES
FOR THE FY13 BUDGETED EXPENDITURES**

EXHIBIT C

ORG. NO.	TITLE	GENERAL FUND 100	DONATIONS FUND 203	RICO FUND 212	JAIL ENHANCE FUND 214	GRANTS FUND 251	INMATE SERVICES FUND 252	INMATE HEALTH FUND 254	DETENTION FUND 255	TOTAL MCSSO BUDGET
5137	Inmate Welfare						314,156			314,156
5139	Inmate Health OTC							165,640		165,640
5140	Institutional Services								414,273	414,273
5141	Custodial Services	(62,277)							2,105,650	2,043,373
5143	Information Mgmt. System					143,701			4,811,800	4,955,501
5144	Inmate Classification								3,026,345	3,026,345
5930	Juvenile Education Program					516,226	2,527,943		468	3,044,637
	Total Budget	<u>98,545,670</u>	<u>26,300</u>	<u>2,000,000</u>	<u>1,482,444</u>	<u>8,494,509</u>	<u>12,337,361</u>	<u>165,640</u>	<u>157,196,707</u>	<u>280,248,631</u>
	Total Budget Used	<u>98,545,670</u>	<u>26,300</u>	<u>2,000,000</u>	<u>1,482,444</u>	<u>8,494,509</u>	<u>12,337,361</u>	<u>165,640</u>	<u>157,196,707</u>	<u>280,248,631</u>
	ADDITIONAL COSTS									
	County Central Services	8,089,157	3,708	49,157	15,701	308,175	733,496	225	6,063,568	15,263,187
	Major Maintenance								5,446,612	5,446,612
	Building Depreciation	870,200							7,230,369	8,100,569
	Total Additional Costs	<u>8,959,357</u>	<u>3,708</u>	<u>49,157</u>	<u>15,701</u>	<u>308,175</u>	<u>733,496</u>	<u>225</u>	<u>18,740,549</u>	<u>28,810,368</u>
	Grand Total	<u>\$107,505,027</u>	<u>\$30,008</u>	<u>\$2,049,157</u>	<u>\$1,498,145</u>	<u>\$8,802,684</u>	<u>\$13,070,857</u>	<u>\$165,865</u>	<u>\$175,937,256</u>	<u>\$309,058,999</u>

**MARICOPA COUNTY SHERIFF'S OFFICE
GENERAL FUND (FUND 100)
CLASSIFICATION OF COSTS AND IDENTIFICATION OF ALLOCATION BASES
FOR THE FY13 BUDGET YEAR**

EXHIBIT D

ORG. NO.	TITLE	TOTAL BUDGET	DIRECT TO ENFORCE	ALLOCATED COSTS	ALLOCATION BASE
COSTS					
Budgeted Costs					
5001	Operations Command	\$6,469,314	\$0	\$6,469,314	Total MCSO FTEs
5002	Administration Command				
	ODIR/TRAG/DSTR	374,508		374,508	Total MCSO FTEs
	PATR/ENFO/INVT	464,061		464,061	100% to Enforcement
	Total	838,569	0	838,569	
5003	Enforcement Operations Command				
	ODIR/PROF	221,872		221,872	Total Enforcement Operations Command FTEs
	ENFO	25,330		25,330	100% to Enforcement
	Total	247,202	0	247,202	
5010	Budget and Finance				
	ODIR	102,996		102,996	Total Budget and HR Bureau FTEs
	FSAC	2,172		2,172	Total MCSO budget
	Total	105,168	0	105,168	
5011	Business Services	300,362		300,362	Total MCSO budget
5012	Budget Development	312,126		312,126	Total MCSO budget
5013	Financial Reporting	240,663		240,663	Total MCSO budget
5014	Financial Services	457,620		457,620	Total MCSO budget
5015	Construction & Maintenance	219,203		219,203	Square footage of area serviced
5016	Fleet Management	330,234		330,234	Number of vehicles per org
5018	Warehouse & Surplus Property	226,429		226,429	Number of transactions
5019	Procurement	293,908		293,908	Number or P.O. and P-Card transactions per org
5021	Internal Affairs	1,564,630		1,564,630	Total MCSO FTEs
5022	Human Resources and Compliance	155,132		155,132	Total MCSO FTEs
5026	Personnel Services	1,461,808		1,461,808	Total MCSO FTEs
5027	Legal & Medical Compliance	1,234,119		1,234,119	Number of disciplinary actions, policies worked, FTEs
5028	Pre-employment Services	1,919,443		1,919,443	Total MCSO FTEs
5030	Technology Bureau	229,145		229,145	Total Technology Bureau FTEs
5032	Business Applications Services	2,456,555		2,456,555	Number of applications supported by activity
5033	Desktop & Client Support	1,551,502		1,551,502	Hardware supported by activity
5034	Mainframe Ops & Tech Support	1,223,476		1,223,476	Mainframe hardware supported by activity
5035	Telecommunications Technology	2,732,728		2,732,728	Applications and hardware supported by activity
5040	Patrol Bureau and District Det	1,371,403	1,371,403		
5041	District I	7,143,446	7,143,446		

**MARICOPA COUNTY SHERIFF'S OFFICE
GENERAL FUND (FUND 100)
CLASSIFICATION OF COSTS AND IDENTIFICATION OF ALLOCATION BASES
FOR THE FY13 BUDGET YEAR**

EXHIBIT D

ORG. NO.	TITLE	TOTAL BUDGET	DIRECT TO ENFORCE	ALLOCATED COSTS	ALLOCATION BASE
5042	District II	7,535,795	7,535,795		
5043	District III	5,658,164	5,658,164		
5044	District IV	4,345,834	4,345,834		
5045	District VII	2,822,173	2,822,173		
5046	Lake Division	3,723,778	3,723,778		
5047	Trails Division	1,420,647	1,420,647		
5048	Enforcement Support Division	3,259,291	3,259,291		
5050	Patrol Resources Bureau	396,286	396,286		
5052	Court Security Division	3,466,985	3,466,985		
5054	Aviation Services	2,293,265	2,293,265		
5055	SWAT	3,143,427	3,143,427		
5056	Patrol District VI	2,825,403	2,825,403		
5062	Special Investigations Division	3,250,890	3,250,890		
5063	Major Crimes	6,305,616	6,305,616		
5064	Scientific Analysis Unit	894,912	894,912		
5070	Support Services Bureau I				
	ODIR/TRAG	150,991		150,991	Total Support Services Bureau I FTEs
	ENFO/DSTR	2,704		2,704	100% to Enforcement
	Total	153,695	0	153,695	
5071	Property Division	1,086,520	1,086,520		
5072	Records, Warrants & ID Division	1,810,086		1,810,086	Number of reports initiated (including page 2's)
5073	Training Division	2,907,493		2,907,493	Total MCSO FTEs
5080	Support Services Bureau II	153,849		153,849	Total Support Services Bureau II FTEs
5081	Counter-Terrorism Division	1,023,029	1,023,029		
5082	Communications Division	1,984,473		1,984,473	Number of computer aided dispatches
5083	Civil Process Division	4,552,289	4,552,289		
5093	Occupational Safety Division	509,862		509,862	Total MCSO FTEs
5141	Custodial Services	(62,277)		(62,277)	Hours worked per Fund 100 org
	Total Budgeted Costs	98,545,670	66,519,153	32,026,517	
	Additional Costs				
	County Central Services				
	County Counsel	261,596		261,596	Total Fund 100 FTEs
	MS Entr Agreement	152,837		152,837	Total Fund 100 FTEs
	Facilities Management	4,230,631		4,230,631	Total Fund 100 FTEs

**MARICOPA COUNTY SHERIFF'S OFFICE
GENERAL FUND (FUND 100)
CLASSIFICATION OF COSTS AND IDENTIFICATION OF ALLOCATION BASES
FOR THE FY13 BUDGET YEAR**

EXHIBIT D

ORG. NO.	TITLE	TOTAL BUDGET	DIRECT TO ENFORCE	ALLOCATED COSTS	ALLOCATION BASE
	General Government	1,303,285		1,303,285	Total Fund 100 budget
	Board of Supervisors	112,619		112,619	Total Fund 100 FTEs
	Clerk of the Board	68,673		68,673	Total Fund 100 FTEs
	Star Call Center	7,837		7,837	Total Fund 100 FTEs
	Finance Department	197,192		197,192	Total Fund 100 budget
	County Administrative Office	163,358		163,358	Total Fund 100 FTEs
	Internal Audit	107,117		107,117	Total Fund 100 budget
	Human Resources	408,761		408,761	Total Fund 100 FTEs
	Chief Information Officer	692,570		692,570	Total Fund 100 FTEs
	Treasurer	19,674		19,674	Total Fund 100 budget
	Management and Budget	275,028		275,028	Total Fund 100 budget
	Materials Management	87,979		87,979	Total Fund 100 budget
	Total	8,089,157	0	8,089,157	
	Building Depreciation	870,200	870,200	0	
	Total Additional Costs	8,959,357	870,200	8,089,157	
	Total Costs	<u>\$107,505,027</u>	<u>\$67,389,353</u>	<u>\$40,115,674</u>	
	ALLOCATIONS TO				
	General Fund 100 - Enforcement	\$86,913,265	\$67,389,353	\$19,523,912	
	Donations Fund 203	181		181	
	RICO Fund 212	55,272		55,272	
	Jail Enhancement Fund 214	15,831		15,831	
	Grants Fund 251	276,535		276,535	
	Inmate Services Fund 252	733,511		733,511	
	Inmate Health Fund 254	1,132		1,132	
	Detention Fund 255	19,509,300		19,509,300	
	Other	0		0	
	Total Allocations	<u>\$107,505,027</u>	<u>\$67,389,353</u>	<u>\$40,115,674</u>	

**MARICOPA COUNTY SHERIFF'S OFFICE
DETENTION FUND (FUND 255)
CLASSIFICATION OF COSTS AND IDENTIFICATION OF ALLOCATION BASES
FOR THE FY13 BUDGETED EXPENDITURES**

EXHIBIT E

ORG. NO.	TITLE	TOTAL BUDGET	DIRECT TO CUSTODY	DIRECT TO INTAKE	ALLOCATED COSTS	ALLOCATION BASE
COSTS						
Budgeted Costs						
5001	Operations Command	\$1,029	\$0	\$0	\$1,029	Number of MCSO Fund 255 FTEs
5003	Enforcement Operations Command	300	300			
5005	Custody Command					
	ENFO	158			158	100% to Fund 255 - Custody
	JIAS	1,000			1,000	100% to Fund 255 - Custody
	INTR	4,585			4,585	100% to Fund 255 - Custody
	ISFC	6,441,210			6,441,210	Total Custody Command FTEs
	ODIR	711,676			711,676	Total Custody Command FTEs
	PRDM	1,308,385			1,308,385	100% to Fund 255 - Custody
	Total	<u>8,467,014</u>	<u>0</u>	<u>0</u>	<u>8,467,014</u>	
5015	Construction and Maintenance	64,112			64,112	Square footage of assigned space
5032	Business Applications Services	362,967	362,967			
5033	Desktop and Client Support	14,627	14,627			
5034	Mainframe Ops and Tech Support	1,922,545	1,922,545			
5035	Telecommunications Tech	80,423	80,423			
5053	Custody Support Programs	487,177	487,177			
5072	Records & ID Division Warrants	1,717,639		1,717,639		
5073	Training	1,854,844	1,854,844			
5082	Communications	1,230,902			1,230,902	Number of MCSO Fund 255 FTEs
5084	Jail Intelligence	2,286,404	2,286,404			
5093	Occupational Safety	90			90	Number of MCSO Fund 255 FTEs
5105	Extradition	1,700,938			1,700,938	100% to Extradition
5110	Custody - Region 1	323,763			323,763	Total Custody Region 1 FTEs
5111	Central Intake	9,662,715		9,662,715		
5113	Transportation	12,772,037	12,772,037			
5114	4th Avenue Jail	20,836,415	20,836,415			
5120	Custody - Region 2	328,440			328,440	Total Custody Region 2 FTEs
5121	Estrella Jail	8,490,749	8,490,749			
5122	Tents Jail	8,361,131	8,361,131			
5123	Durango Jail	8,380,477	8,380,477			
5124	Towers Jail	4,839,144	4,839,144			

**MARICOPA COUNTY SHERIFF'S OFFICE
DETENTION FUND (FUND 255)
CLASSIFICATION OF COSTS AND IDENTIFICATION OF ALLOCATION BASES
FOR THE FY13 BUDGETED EXPENDITURES**

EXHIBIT E

ORG. NO.	TITLE	TOTAL BUDGET	DIRECT TO CUSTODY	DIRECT TO INTAKE	ALLOCATED COSTS	ALLOCATION BASE
5125	Detentions Standards and Compliance	9,472,811	9,472,811			
5130	Custody - Region 3	2,189,606			2,189,606	Total Custody Region 3 FTEs
5131	Lower Buckeye Jail	20,564,570			20,564,570	Cost of assigned staff to intake and custody
5132	Ancillary Services	1,968,433	1,968,433			
5133	Central Services - Laundry	2,202,906	2,202,906			
5134	Central Services - Distribution	3,008,544	3,008,544			
5135	Central Services - Food Services	13,245,419	13,245,419			
5140	Institutional Services	414,273	414,273			
5141	Custodial Services	2,105,650			2,105,650	Square footage of area serviced
5143	Information Mgmt. System	4,811,800			4,811,800	Number of MCSO Fund 255 FTEs
5144	Inmate Classification	3,026,345		3,026,345		
5930	Inmate Education Program	468	468			
Total Budgeted Costs		157,196,707	101,002,094	14,406,699	41,787,914	
Additional Costs						
Allocation from General Fund						
	Operations Command	5,569,891			5,569,891	Total MCSO Fund 255 FTEs
	Administration Command	265,938			265,938	Total MCSO Fund 255 FTEs
	Enforcement Ops	14,941			14,941	Total MCSO Fund 255 FTEs
	Budget & Finance	3,654			3,654	Total MCSO Fund 255 FTEs
	Business Services	196,753			196,753	Total MCSO Fund 255 budget
	Budget Development	266,534			266,534	Total MCSO Fund 255 budget
	Financial Reporting	202,439			202,439	Total MCSO Fund 255 budget
	Financial Services	405,013			405,013	Total MCSO Fund 255 budget
	Construction & Maintenance	177,768			177,768	Square footage of area serviced
	Fleet Management	64,025			64,025	Number of vehicles
	Warehouse & Surplus Property	138,264			138,264	100% to Fund 255 - Custody
	Procurement	126,991			126,991	Total MCSO Fund 255 budget
	Internal Affairs	1,228,020			1,228,020	Total MCSO Fund 255 FTEs
	Human Resources & Compliance	113,381			113,381	Total MCSO Fund 255 FTEs
	Personnel Services	1,396,558			1,396,558	Total MCSO Fund 255 FTEs
	Legal & Medical Compliance	1,100,511			1,100,511	Total MCSO Fund 255 FTEs
	Pre-employment Services	1,982,581			1,982,581	Total MCSO Fund 255 FTEs
	Business Systems Development	1,030,493			1,030,493	Total MCSO Fund 255 FTEs

**MARICOPA COUNTY SHERIFF'S OFFICE
DETENTION FUND (FUND 255)
CLASSIFICATION OF COSTS AND IDENTIFICATION OF ALLOCATION BASES
FOR THE FY13 BUDGETED EXPENDITURES**

EXHIBIT E

ORG. NO.	TITLE	TOTAL BUDGET	DIRECT TO CUSTODY	DIRECT TO INTAKE	ALLOCATED COSTS	ALLOCATION BASE
	Desktop & Client Support	396,907			396,907	Total MCSO Fund 255 FTEs
	Mainframe Ops & Tech Support	1,342,887			1,342,887	Total MCSO Fund 255 FTEs
	Telecommunications Technology	248,683			248,683	Total MCSO Fund 255 FTEs
	Support Services Bureau I	53,745			53,745	Total MCSO Fund 255 FTEs
	Records ID Warrants	551,843			551,843	Total MCSO Fund 255 budget
	Training Division	2,170,328			2,170,328	Total MCSO Fund 255 FTEs
	Support Services Bureau II	39,254			39,254	Total MCSO Fund 255 FTEs
	Communications Division	25,068			25,068	100% to Fund 255 - Custody
	Occupational Safety Division	396,830			396,830	Total MCSO Fund 255 FTEs
	Total	19,509,300	0	0	19,509,300	
	County Central Services					
	County Counsel	663,750			663,750	Total MCSO Fund 255 FTEs
	MS Entr Agreement	387,773			387,773	Total MCSO Fund 255 FTEs
	Facilities Management	6,798			6,798	Square footage of space served
	General Government	182,823			182,823	Total MCSO Fund 255 budget
	Board of Supervisors	301,537			301,537	Total MCSO Fund 255 FTEs
	Clerk of the Board	183,868			183,868	Total MCSO Fund 255 FTEs
	Star Call Center	19,886			19,886	Total MCSO Fund 255 FTEs
	Finance Department	132,838			132,838	Total MCSO Fund 255 budget
	County Administrative Office	437,359			437,359	Total MCSO Fund 255 FTEs
	Internal Audit	286,782			286,782	Total MCSO Fund 255 budget
	Human Resources	1,037,151			1,037,151	Total MCSO Fund 255 FTEs
	Chief Information Officer	1,618,168			1,618,168	Total MCSO Fund 255 FTEs
	Treasurer	7,774			7,774	Total MCSO Fund 255 budget
	Management and Budget	736,332			736,332	Total MCSO Fund 255 budget
	Materials Management	60,729			60,729	Total MCSO Fund 255 budget
	Total	6,063,568	0	0	6,063,568	
	Major Maintenance	5,446,612	5,446,612			
	Building Depreciation	7,230,369	6,893,108	337,261		
	Total Additional Costs	38,249,849	12,339,720	337,261	25,572,868	
	Total Costs	\$195,446,556	\$113,341,814	\$14,743,960	\$67,360,782	

MARICOPA COUNTY SHERIFF'S OFFICE
DETENTION FUND (FUND 255)
CLASSIFICATION OF COSTS AND IDENTIFICATION OF ALLOCATION BASES
FOR THE FY13 BUDGETED EXPENDITURES

EXHIBIT E

ORG. NO.	TITLE	TOTAL BUDGET	DIRECT TO CUSTODY	DIRECT TO INTAKE	ALLOCATED COSTS	ALLOCATION BASE
ALLOCATIONS TO						
	Fund 255 - Custody	\$173,041,735	\$113,341,814	\$0	\$59,699,921	
	Fund 255 - Intake	20,106,949		14,743,960	5,362,989	
	Fund 255 - Extradition	1,907,259			1,907,259	
	Grants Fund 251	17,806			17,806	
	Inmate Services Fund 252	372,807			372,807	
	Total Allocations	<u>\$195,446,556</u>	<u>\$113,341,814</u>	<u>\$14,743,960</u>	<u>\$67,360,782</u>	

**MARICOPA COUNTY CORRECTIONAL HEALTH SERVICES
FY 13 BUDGETED EXPENDITURES**

EXHIBIT F

ORG. NO.	TITLE	GENERAL FUND 100	DETENTION FUND 255	GRANT FUND 292	TOTAL MCCHS BUDGET
BUDGET					
2601	Administration	\$0	\$4,187,891	\$0	\$4,187,891
2603	Medical Records		848,829		848,829
2604	Return to Competency	3,060,790			3,060,790
2605	Pharmacy Services		377,374		377,374
2610	Program Mgmt Patient Care Services		2,756,298		2,756,298
2612	Durango Out Patient Care Services		4,610,725		4,610,725
2622	Estrella Out Patient Care Services		4,008,133		4,008,133
2625	Estrella Supp Out Patient Care Svcs		1,203,191		1,203,191
2632	Towers Out Patient Care Services		775,608		775,608
2661	LBJ Health Care Admin.		510		510
2662	LBJ Out Patient Care Services		6,060,375		6,060,375
2663	LBJ Mental Health Housing		6,468,208		6,468,208
2664	LBJ Infirmary Patient Care Services		2,075,904		2,075,904
2665	LBJ Dental Care Services		233,892		233,892
2666	LBJ Radiology Services		117,521		117,521
2672	4th Avenue Out Patient Care Services		5,438,788		5,438,788
2673	4th Avenue Dental Care Services		234,721		234,721
2674	4th Avenue Intake Services		5,225,810	50,000	5,275,810
2675	4th Avenue Radiology Services		98,410		98,410
2681	Quality Mgmt & Clinical Education		963,341		963,341
2682	Utilization Review Services		8,181,008		8,181,008
	Total Budget	<u>3,060,790</u>	<u>53,866,537</u>	<u>50,000</u>	<u>56,977,327</u>
ADDITIONAL COSTS					
	County Central Services	119,047	1,208,040	509	1,327,596
	Building Depreciation				0
	Total Additional Costs	<u>119,047</u>	<u>1,208,040</u>	<u>509</u>	<u>1,327,596</u>
	Grand Total	<u><u>\$3,179,837</u></u>	<u><u>\$55,074,577</u></u>	<u><u>\$50,509</u></u>	<u><u>\$58,304,923</u></u>

**MARICOPA COUNTY CORRECTIONAL HEALTH SERVICES
DETENTION FUND (FUND 255)
CLASSIFICATION OF COSTS AND IDENTIFICATION OF ALLOCATION BASES
FOR FY 13 BUDGETED EXPENDITURES**

EXHIBIT G

ORG. NO.	TITLE	TOTAL BUDGET	DIRECT TO CUSTODY	DIRECT TO INTAKE	DIRECT TO OUTSIDE SERVICES	ALLOCATED COSTS	ALLOCATION BASE
BUDGET							
2601	Administration						
	BDGT	\$100,937	\$0	\$0	\$0	\$100,937	Total CHS budget
	BUAS	371,464				371,464	Total CHS FTEs
	DESK	852,355				852,355	Total CHS FTEs
	CLSP	174,533				174,533	Total CHS FTEs
	FSAC	445,401				445,401	Total CHS budget
	HRAC	386,832				386,832	Total CHS FTEs
	ISFC	1,127,924				1,127,924	Total CHS FTEs
	ODIR	674,213				674,213	Total CHS FTEs
	PROC	54,231				54,231	Total CHS budget
	PBHS	1				1	Total CHS FTEs
	Total	<u>4,187,891</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,187,891</u>	
2603	Medical Records	848,829				848,829	Ratio of bookings to mandays
2605	Pharmacy Services	377,374				377,374	Ratio of bookings to mandays
2610	Program Mgmt Patient Care Services	2,756,298				2,756,298	Total CHS FTEs
2612	Durango Out Patient Care Services	4,610,725	4,610,725			0	
2622	Estrella Out Patient Care Services	4,008,133	4,008,133			0	
2625	Estrella Supp Out Patient Care Svcs	1,203,191	1,203,191			0	
2632	Towers Out Patient Care Services	775,608	775,608			0	
2661	LBJ Health Care Admin.	510	510			0	
2662	LBJ Out Patient Care Services	6,060,375	6,060,375			0	
2663	LBJ Mental Health Housing	6,468,208	6,468,208			0	
2664	LBJ Infirmary Patient Care Services	2,075,904	2,075,904			0	
2665	LBJ Dental Care Services	233,892	233,892			0	
2666	LBJ Radiology Services	117,521	117,521			0	
2672	4th Avenue Out Patient Care Services	5,438,788	5,438,788			0	
2673	4th Avenue Dental Care Services	234,721	234,721			0	
2674	4th Avenue Intake Services	5,225,810		5,225,810		0	
2675	4th Avenue Radiology Services	98,410	98,410			0	
2681	Quality Mmgt & Clinical Education	963,341				963,341	Total CHS FTEs
2682	Utilization Review Services	<u>8,181,008</u>			<u>8,181,008</u>	<u>0</u>	
	Total Budget	<u>53,866,537</u>	<u>31,325,986</u>	<u>5,225,810</u>	<u>8,181,008</u>	<u>9,133,733</u>	

**MARICOPA COUNTY CORRECTIONAL HEALTH SERVICES
DETENTION FUND (FUND 255)
CLASSIFICATION OF COSTS AND IDENTIFICATION OF ALLOCATION BASES
FOR FY 13 BUDGETED EXPENDITURES**

EXHIBIT G

ORG. NO.	TITLE	TOTAL BUDGET	DIRECT TO CUSTODY	DIRECT TO INTAKE	DIRECT TO OUTSIDE SERVICES	ALLOCATED COSTS	ALLOCATION BASE
ADDITIONAL COSTS							
	County Central Services						
	County Counsel	64,040				64,040	Total CHS Fund 255 FTEs
	Facilities Management	430				430	Total CHS Fund 255 FTEs
	General Government	61,068				61,068	Total CHS Fund 255 FTEs
	Board of Supervisors	68,357				68,357	Total CHS Fund 255 FTEs
	Clerk of the Board	41,679				41,679	Total CHS Fund 255 FTEs
	Star Call Center	3,519				3,519	Total CHS Fund 255 FTEs
	Finance Department	88,991				88,991	Total CHS Fund 255 budget
	County Administrative Office	99,133				99,133	Total CHS Fund 255 FTEs
	Internal Audit	65,005				65,005	Total CHS Fund 255 budget
	Human Resources	183,547				183,547	Total CHS Fund 255 FTEs
	Chief Information Officer	313,399				313,399	Total CHS Fund 255 FTEs
	Treasurer	5,943				5,943	Total CHS Fund 255 budget
	Management and Budget	166,895				166,895	Total CHS Fund 255 budget
	Materials Management	46,034				46,034	Total CHS Fund 255 budget
	Total	<u>1,208,040</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,208,040</u>	
	Building Depreciation	<u>0</u>				<u>0</u>	
	Total Additional Costs	<u>1,208,040</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,208,040</u>	
	Grand Total	<u><u>\$55,074,577</u></u>	<u><u>\$31,325,986</u></u>	<u><u>\$5,225,810</u></u>	<u><u>\$8,181,008</u></u>	<u><u>\$10,341,773</u></u>	
ALLOCATIONS TO							
	Fund 255 - Custody	\$39,859,319	\$31,325,986			\$8,533,333	
	Fund 255 - Intake	6,613,034		5,225,810		1,387,224	
	Fund 255 - Outside Services	8,434,217			8,181,008	253,209	
	General Fund 100	167,421				167,421	
	Grant Fund 292	<u>586</u>				<u>586</u>	
	Total Allocations	<u><u>\$55,074,577</u></u>	<u><u>\$31,325,986</u></u>	<u><u>\$5,225,810</u></u>	<u><u>\$8,181,008</u></u>	<u><u>\$10,341,773</u></u>	

SECTION IV: COST ALLOCATION PLANS

Three CAPs have been developed to document the allocation of MCSO and MCCHS costs benefiting multiple funds, organization units, and activities of MCSO and MCCHS. Due to the size of the CAPs, only summary schedules from the three CAPs are provided in this section of the report. Complete copies of the CAPs have been provided to the County as separate documents.

The CAPs document the allocation of the costs of the organization units classified as allocated units on Exhibits D, E, and G provided in Section III of this report. The CAPs have been prepared in accordance with the methodology presented in Section II utilizing MGT's proprietary cost allocation software. The methodology is in accordance with generally accepted accounting and costing principles, allows for the allocation of the costs of each organization unit or unit activity utilizing an appropriate allocation base, and utilizes a double step-down process for the comprehensive allocation of costs. Each CAP includes summary and detail schedules that reconcile all costs allocated in the CAP to an exhibit provided in Section III of this report. Schedules are also included providing auditable detail on all costs and calculations included in each CAP.

ALLOCATION BASES

For each organization unit providing services benefiting multiple funds, organization units, and/or service category, unit activities have been analyzed to determine the services provided and the benefiting units and activities. Based on this analysis, an appropriate allocation base has been selected for use in allocating the costs of each unit or unit activity. In selecting an allocation base, the objective was to utilize a base that is available and reasonably results in the allocation of costs to benefiting funds, organizations units, and service categories in relation to benefit received or derived. For example, costs associated with budget and accounting activities have been allocated based on budgeted expenditures; costs associated with personnel activities have been allocated based on the number of FTE positions; costs associated with the coordination and maintenance of vehicles have been allocated based on the number of vehicle miles driven; and costs associated with facility usage have been allocated based on square footage of space utilized. A complete list and description of allocation bases utilized in each CAP is provided in each CAP document.

ALLOCATION PROCESS

The process utilized to allocate costs and develop CAPs was comprised of three steps. First, costs to be allocated were identified for each organization unit from Exhibits D, E or G and entered into MGT's proprietary cost allocation software. A separate section in the software was created for each organization unit. Within each organization unit section at least one cost allocation pool was established into which costs were entered. Where multiple activities were performed by a unit requiring different allocation bases, more than one cost pool was established within the section. Second, the allocation base data to be utilized to allocate costs assigned to each cost allocation pool of a section was entered into the software. Third, MGT's software performed the mathematical operations of allocating costs from each cost allocation pool to benefiting funds and service categories. The following overall summary schedules and section schedules were created by the software summarizing the costs allocated to each fund and service category, and reconciling all costs allocated in the CAP to Exhibits D, E or G:

- ❖ **Table of Contents.** In addition to assisting in the navigation and location of information in the CAP, the Table of Contents identifies each activity that was allocated and the allocation base that was used to allocate the costs.
- ❖ **Summary Schedule.** The Summary Schedule provides a summary of the costs allocated from each section in the CAP to each benefiting fund and service category. The sections from which costs were allocated are listed on the left side of the page, and the benefiting funds and service categories are listed across the top of the page with a total at the bottom of the page. The grand total at the bottom of the last column of the schedule labeled “Total” reconciles to the appropriate exhibit in Section III of this report.
- ❖ **Section Schedules.** Each section of the CAP includes the following schedules:
 - ♦ **Department Costs.** Provides the unit’s total budgeted costs. If more than one cost allocation pool was established for the unit, the schedule provides the costs included in each cost allocation pool. Total schedule costs reconcile to the appropriate exhibit in Section III of this report.
 - ♦ **Incoming Costs.** Provides the costs that were allocated to the unit by other allocated units. For example, costs of County central services, Operations Command, Administration Command, and Personnel Services benefit the Financial Reporting Division; and therefore a portion of their costs were allocated to the Financial Reporting Division.
 - ♦ **Allocations.** A schedule is provided for each cost allocation pool of a section that documents the calculation of the percentage of the allocation base attributable to each benefiting fund, organization unit, and service category; the application of the percentage to the total costs assigned to the pool; and the amount allocated to each benefiting fund, organization unit, and service category.
 - ♦ **Allocation Summary.** Provides the total costs allocated from all cost pools of the section to each benefiting fund, organization unit, and service category. The total costs from each section’s allocation summary are the costs carried forward to the CAP Summary Schedule.

PLAN SUMMARIES

Two MCSO CAPs and one MCCHS CAP were developed. For each CAP the Table of Contents and Summary Schedule are provided in this section of the report. Complete copies of the CAPs have been provided to the County as separate documents. The following CAPs were developed:

- ❖ **MCSO Fund 100 CAP.** The CAP provides the allocation of MCSO General Fund (Fund 100) costs identified on Exhibit D as Allocated Costs. Total costs allocated on the Summary Schedule are the costs identified in the Assignment section of Exhibit D. Costs allocated to Fund 255 are also included on Exhibit E in the Additional Costs section under the heading Allocation from General Fund. Due to rounding in the cost allocation software, the total costs on the Summary Schedule differ slightly from the costs to be allocated on Exhibit D. In order to reconcile Exhibit D to the other exhibits, the costs allocated to Fund 100 were adjusted.
- ❖ **MCSO Fund 255 CAP.** The CAP provides the allocation of MCSO Detention Fund (Fund 255) costs identified on Exhibit E as Allocated Costs. Total costs allocated on the Summary Schedule are the costs identified in the Assignment section of Exhibit E. Due to rounding in the cost allocation software, the total costs on the Summary Schedule

differ slightly from the costs to be allocated on Exhibit E. In order to reconcile Exhibit E to the other exhibits, the costs allocated to Custody were adjusted.

- ❖ **MCCHS Fund 255 CAP.** The CAP provides the allocation of MCCHS Detention Fund (Fund 255) costs identified on Exhibit G as Allocated Costs. Total costs allocated on the Summary Schedule are the costs identified in the Assignment section of Exhibit G. Due to rounding in the cost allocation software, the total costs on the Summary Schedule differ slightly from the costs to be allocated on Exhibit G. In order to reconcile Exhibit G to the other exhibits, the costs allocated to Custody were adjusted.

The table of contents and summary schedules for the three CAPs are provided on the following pages.

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10 DEPARTMENT COSTS		75
10 INCOMING COSTS		76
10 5015 Fund 100 support	Total MCSO Fund 100 FTE's	78
10 5015 Fund 255 support	Direct allocation to Fund 255	79
10 5015 New Admin Building	Allocated by funding source	80
10 5015 Training Center support	Total MCSO FTE's	81
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11 5016 FMGT	Number of vehicles per org	88
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12 5018 PROC	# of transactions	95
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19 5030 MCSI	Technology Bureau FTEs	145
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20 Applications	Number of applications supported by activity	152
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29 DEPARTMENT COSTS		210
29 INCOMING COSTS		211
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30 DEPARTMENT COSTS		218
30 INCOMING COSTS		219
30 5093 SERVICES	Total MCSO FTE's	222
30 ALLOCATION SUMMARY		223

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SUMMARY SCHEDULE

Department	FUND 100	FUND 203	FUND 212	FUND 214	FUND 251	FUND 252	FUND 254	FUND 255	OTHER	2nd Allocation Orphans
1 COUNTY CENTRAL SERVICES	\$5,456,685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 5001 OPERATIONS COMMAND	1,656,040	0	0	0	67,641	256,570	0	5,569,891	0	0
3 5002 ADMINISTRATION COMMAND	573,004	0	0	0	3,230	12,250	0	265,938	0	0
4 5003 ENFORCEMENT OPERATIONS	237,219	0	0	0	4,872	0	0	14,941	0	0
5 5010 BUDGET & FINANCE	1,546	1	46	34	197	287	4	3,654	0	0
6 5011 BUSINESS SERVICES	83,258	33	2,503	1,855	10,632	15,442	207	196,753	0	0
7 5012 BUDGET DEVELOPMENT & MA	112,786	45	3,391	2,514	14,403	20,919	281	266,534	0	0
8 5013 FINANCIAL REPORTING	85,664	34	2,576	1,909	10,939	15,888	213	202,439	0	0
9 5014 FINANCIAL SERVICES	171,385	68	5,153	3,819	21,886	31,787	427	405,013	0	0
10 5015 CONSTRUCTION & MAINTENAI	46,741	0	0	0	63	237	0	177,768	0	0
11 5016 FLEET MANAGEMENT	243,399	0	28,573	529	18,520	1,587	0	64,025	0	0
12 5018 WAREHOUSE & SURPLUS OPS	84,984	0	0	0	1,112	31,149	0	138,264	0	0
13 5019 PROCUREMENT	136,505	0	13,030	5,171	52,947	24,612	0	126,991	0	0
14 5021 INTERNAL AFFAIRS	365,115	0	0	0	14,913	56,567	0	1,228,020	0	0
15 5022 HUMAN RESOURCES AND COI	33,710	0	0	0	1,377	5,223	0	113,381	0	0
16 5026 PERSONNEL SERVICES	415,225	0	0	0	16,960	64,331	0	1,396,558	0	0
17 5027 LEGAL & MEDICAL COMPLIANC	315,547	0	0	0	5,667	21,494	0	1,100,511	0	0
18 5028 PRE-EMPLOYMENT SERVICES	71,145	0	0	0	0	56,916	0	1,982,581	0	0
19 5030 TECHNOLOGY BUREAU	0	0	0	0	0	0	0	0	0	0
20 5032 BUSINESS APPLICATIONS SVC	981,422	0	0	0	0	0	0	1,030,493	0	0
21 5033 DESKTOP & CLIENT SUPPORT	347,294	0	0	0	0	0	0	396,907	0	0
22 5034 MAINFRAME OPS & TECH SUP	122,081	0	0	0	0	0	0	1,342,887	0	0
23 5035 TELECOMMUNICATIONS TECH	2,362,490	0	0	0	0	0	0	248,683	0	0
24 5070 SUPPORT SERVICES BUREAU	90,599	0	0	0	0	0	0	53,745	0	0
25 5072 RECORDS ID WARRANTS	1,938,769	0	0	0	0	0	0	551,843	0	0
26 5073 TRAINING	645,282	0	0	0	26,357	99,973	0	2,170,328	0	0
27 5080 SUPPORT SERVICES BUREAU	29,440	0	0	0	0	0	0	39,254	0	0
28 5141 CUSTODIAL SERVICES	0	0	0	0	0	0	0	0	0	0
29 5082 COMMUNICATIONS	2,798,568	0	0	0	0	0	0	25,068	0	0
30 5093 OCCUPATIONAL SAFETY	117,985	0	0	0	4,819	18,279	0	396,830	0	0
TOTAL CURRENT ALLOCATIONS	19,523,888	181	55,272	15,831	276,535	733,511	1,132	19,509,300	0	0

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Department	Total
1 COUNTY CENTRAL SERVICES	\$5,456,685
2 5001 OPERATIONS COMMAND	7,550,142
3 5002 ADMINISTRATION COMMAND	854,422
4 5003 ENFORCEMENT OPERATIONS	257,032
5 5010 BUDGET & FINANCE	5,769
6 5011 BUSINESS SERVICES	310,683
7 5012 BUDGET DEVELOPMENT & MA	420,873
8 5013 FINANCIAL REPORTING	319,662
9 5014 FINANCIAL SERVICES	639,538
10 5015 CONSTRUCTION & MAINTENAI	224,809
11 5016 FLEET MANAGEMENT	356,633
12 5018 WAREHOUSE & SURPLUS OPS	255,509
13 5019 PROCUREMENT	359,256
14 5021 INTERNAL AFFAIRS	1,664,615
15 5022 HUMAN RESOURCES AND COI	153,691
16 5026 PERSONNEL SERVICES	1,893,074
17 5027 LEGAL & MEDICAL COMPLIANC	1,443,219
18 5028 PRE-EMPLOYMENT SERVICES	2,110,642
19 5030 TECHNOLOGY BUREAU	0
20 5032 BUSINESS APPLICATIONS SVC	2,011,915
21 5033 DESKTOP & CLIENT SUPPORT	744,201
22 5034 MAINFRAME OPS & TECH SUP	1,464,968
23 5035 TELECOMMUNICATIONS TECH	2,611,173
24 5070 SUPPORT SERVICES BUREAU	144,344
25 5072 RECORDS ID WARRANTS	2,490,612
26 5073 TRAINING	2,941,940
27 5080 SUPPORT SERVICES BUREAU	68,694
28 5141 CUSTODIAL SERVICES	0
29 5082 COMMUNICATIONS	2,823,636
30 5093 OCCUPATIONAL SAFETY	537,913
TOTAL CURRENT ALLOCATIONS	40,115,650

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1 FISCAL	Total MCSO Budget of Fund 255	8
1 FACILITY MGMT	Square footage of assigned space	9
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2 DEPARTMENT COSTS		12
2 INCOMING COSTS		14
2 PERSON	Number of MCSO Fund 255 FTE's	15
2 FISCAL	Total MCSO Budget of Fund 255	16
2 CUSTODY	100 % to Custody	17
2 FLEET MANAGEMENT	Number of vehicles per org	18
2 CONSTRUCTION & MAINT	Square footage of assigned space	19
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5001 OPERATIONS COMMAND		21
3 DEPARTMENT COSTS		22
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3 5001 Operations Mgmt	Number of MCSO Fund 255 FTE's	24
3 ALLOCATION SUMMARY		25
5005 CUSTODY COMMAND		26
4 DEPARTMENT COSTS		27
4 INCOMING COSTS		28
4 5005 COMMAND	Number of Custody Command FTEs	29
4 5005 CUSTODY	100% to Custody	30
4 ALLOCATION SUMMARY		31
5015 Construction & Maintenance		32
5 DEPARTMENT COSTS		33
5 INCOMING COSTS		34
5 Construction & Maint	Square footage of assigned space	35
5 ALLOCATION SUMMARY		36
5143 Information Mgmt Syst		37
6 DEPARTMENT COSTS		38
6 INCOMING COSTS		39
6 Info Mgmt	Number of MCSO Fund 255 FTE's	40
6 ALLOCATION SUMMARY		41
5082 Communications		42
7 DEPARTMENT COSTS		43
7 INCOMING COSTS		44
7 Communications	Number of MCSO Fund 255 FTE's	45

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5093 Occupational Safety		47
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8 Occup Safety	Number of MCSO Fund 255 FTE's	50
8 ALLOCATION SUMMARY		51
5105 Extradition		52
9 DEPARTMENT COSTS		53
9 INCOMING COSTS		54
9 Extradition	Direct allocation to Extradition	55
9 ALLOCATION SUMMARY		56
5110 CUSTODY - REGION 1		57
10 DEPARTMENT COSTS		58
10 INCOMING COSTS		59
10 5110 Region	Number of Custody Region 1 FTEs	60
10 ALLOCATION SUMMARY		61
5120 CUSTODY - REGION 2		62
11 DEPARTMENT COSTS		63
11 INCOMING COSTS		64
11 5120 PRDM	Number of Custody Region 2 FTEs	65
11 ALLOCATION SUMMARY		66
5130 CUSTODY - REGION 3		67
12 DEPARTMENT COSTS		68
12 INCOMING COSTS		69
12 5130 PRDM	Number of Custody Region 3 FTEs	70
12 ALLOCATION SUMMARY		71
5131 LBJ		72
13 DEPARTMENT COSTS		73
13 INCOMING COSTS		74
13 LBJ Intake	Staff assigned to intake activities	76
13 LBJ Custody	Staff assigned to custody activities	77
13 ALLOCATION SUMMARY		78
5141 Custodial		79
14 DEPARTMENT COSTS		80
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14 Custodial Services	Square footage of assigned space	82
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Department	CUSTODY	INTAKE	EXTRADITI ON	FUND 251	FUND 252	OTHER	2nd Allocation Orphans	Total
1 COUNTY CENTRAL SERVICES	\$4,060,970	\$616,047	\$0	\$0	\$0	\$0	\$0	\$4,677,017
2 FUND 100 ALLOCATIONS	13,271,063	1,986,502	0	0	0	0	0	15,257,565
3 5001 OPERATIONS COMMAND	711	110	0	0	0	0	0	821
4 5005 CUSTODY COMMAND	6,740,244	508,999	0	15,807	328,795	0	0	7,593,845
5 5015 Construction & Maintenance	73,952	3,618	0	0	0	0	0	77,570
6 5143 Information Mgmt Syst	4,134,606	638,845	0	0	0	0	0	4,773,451
7 5082 Communications	850,771	131,454	0	0	0	0	0	982,225
8 5093 Occupational Safety	62	10	0	0	0	0	0	72
9 5105 Extradition	0	0	1,907,259	0	0	0	0	1,907,259
10 5110 CUSTODY - REGION 1	343,595	63,439	0	1,576	0	0	0	408,610
11 5120 CUSTODY - REGION 2	186,204	0	0	423	44,012	0	0	230,639
12 5130 CUSTODY - REGION 3	2,760,723	0	0	0	0	0	0	2,760,723
13 5131 LBJ	24,783,823	1,291,980	0	0	0	0	0	26,075,803
14 5141 Custodial	2,493,193	121,985	0	0	0	0	0	2,615,178
TOTAL CURRENT ALLOCATIONS	59,699,917	5,362,989	1,907,259	17,806	372,807	0	0	67,360,778

MARICOPA COUNTY CORRECTIONAL HEALTH SERVICES
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1 FISCAL	Total CHS Fund 255 Budget	7
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2601 ADMINISTRATION		9
2 DEPARTMENT COSTS		10
2 INCOMING COSTS		11
2 PERSONNEL	Number of CHS FTEs	12
2 FISCAL	Total CHS Budget	13
2 ALLOCATION SUMMARY		14
2603 Medical Records		15
3 DEPARTMENT COSTS		16
3 INCOMING COSTS		17
3 Medical Records Support	Ratio of bookings to mandays	18
3 ALLOCATION SUMMARY		19
2605 Pharmacy Services		20
4 DEPARTMENT COSTS		21
4 INCOMING COSTS		22
4 Pharmacy Support	Ratio of bookings to mandays	23
4 ALLOCATION SUMMARY		24
2610 Program Mgmt Patient Care Services		25
5 DEPARTMENT COSTS		26
5 INCOMING COSTS		27
5 Patient Care Oversight	Number of CHS Fund 255 FTEs	28
5 ALLOCATION SUMMARY		29
2681 Quality Mgmt & Clinical Education		30
6 DEPARTMENT COSTS		31
6 INCOMING COSTS		32
6 Mgmt & Clinical Education	Number of CHS Fund 255 FTEs	33
6 ALLOCATION SUMMARY		34

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SUMMARY SCHEDULE

Department	CUSTODY	INTAKE	OUTSIDE SERVICES	FUND 100	FUND 292	OTHER	2nd Allocation Orphans	Total
1 COUNTY CENTRAL SERVICES	\$771,242	\$145,090	\$65,557	\$0	\$0	\$0	\$0	\$981,889
2 2601 ADMINISTRATION	2,919,985	562,771	136,996	167,421	586	0	0	3,787,759
3 2603 Medical Records	1,186,422	42,911	0	0	0	0	0	1,229,333
4 2605 Pharmacy Services	509,918	18,443	0	0	0	0	0	528,361
5 2610 Program Mgmt Patient Care Serv	2,299,341	451,722	37,026	0	0	0	0	2,788,089
6 2681 Quality Mgmt & Clinical Educatio	846,426	166,287	13,630	0	0	0	0	1,026,343
TOTAL CURRENT ALLOCATIONS	8,533,334	1,387,224	253,209	167,421	586	0	0	10,341,774

THE END
